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**From:**

**Sent:** Wednesday, February 16, 2011 3:43:20 PM

**To:**

**Cc:**

**Subject:** Form 944/941 issue

Hello,

You asked us what date the period of limitations for making employment tax adjustments begins to run for a taxpayer with a Form 944 filing requirement. You stated that the taxpayer filed a Form 941 for the first quarter of the year in question which was rejected as unpostable, but did not file any other Forms 941 for that year. The taxpayer then filed an untimely Form 944 – filed after April 15<sup>th</sup> of the subsequent year. The single Form 941 filed did not contain all the information necessary to determine the taxpayer's liability for the year. It is our view that in this case the 3 year period of limitations would begin to run on the day the taxpayer actually filed the Form 944.

[REDACTED]